

Mail Stop 3561

July 24, 2006

Via Fax & U.S. Mail

Paul J. Crecca  
Chief Financial Officer  
Hights Cross Communications, Inc.  
10 New King Street, Suite 102  
White Plains, NY 10604

**Re: Hights Cross Communications, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 22, 2006  
File No. 333-109381**

Dear Mr. Crecca:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief